



# COLLIN COUNTY

Auditor's Office  
2300 Bloomdale Rd.  
Suite 3100  
McKinney, Texas 75071  
[www.collincountytx.gov](http://www.collincountytx.gov)

**To:** County Judge and Commissioners Court

**From:** Jeff May, County Auditor

**Date:** January 3, 2013

**Re:** Budget amendment related to encumbrance rollover, FY2012 to FY2013

This is a request for approval for the budget increase related to the encumbrance rollover from FY2011 to FY2012. The encumbrance rollover and related budget amendment is a routine year-end procedure to roll the ending encumbered amounts (reserves against budget for unpaid commitments) from the prior fiscal year to the current fiscal year. A budget increase is needed in the current fiscal year to cover these encumbrances and requires your approval. The encumbrance rollover is reported in the budget to actual comparisons in the CAFR (Comprehensive Annual Financial Report) as an original budget and not as a revised budget. The total budget increase related to this encumbrance rollover is \$16,841,735 (see attachments for details). The budget amendment amounts by fund are as follows:

General Fund	\$ 2,509,313
Records Archive	1,000,000
Road and Bridge	5,592,394
County Clerk Records Management and Preservation	374,805
Justice Court Technology	149,511
Healthcare Foundation	597,242
Permanent Improvement	4,666,973
Toll Road Authority	1,658,315
All other funds	<u>293,182</u>
TOTAL	\$16,841,735